

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16034
[Redacted])	
Petitioners.)	DECISION
)	
)	

On August 17, 2001, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (taxpayers), proposing income tax, penalty and interest for the years 1995, 1996, 1997, 1998, and 1999 in the total amount of \$16,385.

On October 17, 2001, a timely protest and petition for redetermination was filed by the taxpayers. The taxpayers did not request an informal hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

This is a nonfiler case. The taxpayers did file an extension in 1996. The taxpayers have had driver's licenses since 1995 and fish and game licenses since 1996. The taxpayers meet the filing requirements according to the Department of Labor [Redacted]. [Redacted]file to the Commission's legal/policy division.

The Tax Policy specialist reviewed the W-2 wage and tax statements filed by the taxpayers' employers with the Commission. The taxpayers' W-2s for 1997, 1998, and 1999 were found in the Commission's records and the deficiencies for those years have been modified accordingly. The taxpayers' W-2s for 1995 and 1996 that were held by the Commission are no longer available.

[Redacted] The taxpayers have not provided the Commission with a contrary result to the determination of their income for the tax years 1995, 1996, 1997, 1998, and 1999 [Redacted] Therefore, the Commission must uphold the deficiency.

WHEREFORE, the Notice of Deficiency Determination dated August 17, 2001, as modified, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1995	\$1,375	\$ 344	\$ 729	\$ 2,448
1996	\$4,798	\$1,200	\$2,230	\$ 8,228
1997	\$ 839	\$ 210	\$ 304	\$ 1,353
1998	\$ 709	\$ 177	\$ 202	\$ 1,088
1999	\$ 764	\$ 191	\$ 161	<u>\$ 1,116</u>
TOTAL DUE				<u>\$14,233</u>

Interest is computed through January 29, 2003.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayers' right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2002, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No [Redacted]

